IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE FOURTEENTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 19188 of 2004

Between:

M/s.UMS Services Ltd., Governorpet,

Vijayawada, rep.by its Branch Manager, Bhanu Murthy.

..... PETITIONER

AND

1.Deputy Commercial Tax officer,

Suryaraopet Circle, Vijayawada.
2.Deputy Commissioner (CT)-II,

Vijayawada Division, Vijayawada.
3.Additional Commissioner (CT) (L) (FAC),

Andhra Pradesh, Hyderabad. **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ, order or direction particularly one in the nature of writ of Mandamus granting stay of collection of the disputed tax of Rs.62,998/- arising in pursuance of the stay rejection order of the third respondent dated 25-10-2001 read with the assessment order dated 25-10-2001 for the assessment year 2000-2001 pending disposal of the appeal before the sales Tax Appellate Tribunal.

Counsel for the Petitioner: MR.S.KRISHNA MURTHY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following :

THE HON'BLE MR JUSTICE BILAL NAZKI

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 19188 of 2004

ORDER: (PER Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending appeal, application for stay was dismissed by the competent authority. We have gone through the record and heard learned Counsel for the parties. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of six weeks. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

The Writ Petition is disposed of accordingly. No costs.

(BILAL NAZKI, J)

14th October, 2004

(S.ANANDA REDDY, J)

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Copy to:

1.The Deputy Commercial Tax officer,

Suryaraopet Circle, Vijayawada.
2.The Deputy Commissioner (CT)-II,

Vijayawada Division, Vijayawada.
3.The Additional Commissioner (CT) (L) (FAC),

Andhra Pradesh, Hyderabad.

4. Two CCs to the G.P. for Commercial Tax,

High Court Buildings, High Court of A.P.,

Hyderabad. (O.U.T.)

5. Two CD copies.